

IN THE UNITED STATES DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. CROIX

ROBERT ANTHONY MOLLOY : CIVIL ACTION  
v. :  
THE GOVERNMENT OF THE VIRGIN :  
ISLANDS, et al. : NO. 2006-51

ORDER

AND NOW, this 25th day of July, 2007, for the reasons set forth in the accompanying Memorandum, it is hereby ORDERED that:

(1) the motion of plaintiff Robert Anthony Molloy for summary judgment is GRANTED; and

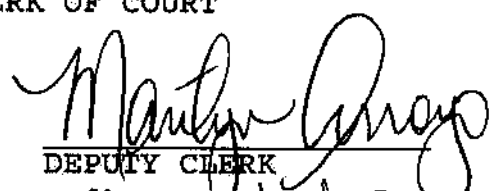
(2) judgment is entered in favor of the plaintiff Robert Anthony Molloy and against the defendants The Government of the Virgin Islands and Luis Willis, in his official capacity as Director of the Bureau of Internal Revenue, declaring unconstitutional the Virgin Islands personal use tax, codified at 33 V.I.C. § 60, enjoining the said defendants from enforcing the tax, and ordering said defendants to refund to plaintiff Robert Anthony Molloy the tax paid in the sum of \$2,365.13.

BY THE COURT:

  
HARVEY BARTLE III C.J.  
SITTING BY DESIGNATION

ATTEST:  
WILFREDO MORALES  
CLERK OF COURT

BY:

  
DEPUTY CLERK

cc.

Jeffrey Moorhead, Esq.  
AAG Melvin H. Evans, SR.  
AAG Aquanette Chinnery-Montell